

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

LILYAN BERKOWITZ, individually, as trustee of
the Abraham B. Berkowitz QTIP GST Trust, the
Gordon Michael Berkowitz Revocable Trust, the
Harold S. Miller Irrevocable Trust, and the Gordon
Michael Berkowitz Family Trust and/or Gordon
Michael Family Trust (Exempt), as settlor and
trustee of the Lilyan Berkowitz Trust and the
Lilyan Berkowitz Revocable Trust and as executor
of the estate of Gordon Michael Berkowitz;
STEVEN M. BERKOWITZ, individually and as
settlor and trustee of the Steven M. Berkowitz Trust
and as trustee of the Steven M. Berkowitz
Irrevocable Trust; JAMES L. BERKOWITZ, as
trustee of the James L. Berkowitz Irrevocable Trust
and the Gordon Michael Berkowitz Irrevocable
Trust; SUSAN NEEDLEMAN, as trustee of the
Lilyan Berkowitz Trust; HELEN S. BERKOWITZ,
as trustee of the Steven M. Berkowitz Trust;
DAVID ANDELMAN, as trustee of the James

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-05279 (SMB)

Berkowitz 2004 Generation-Skipping Trust, the Gordon Michael Berkowitz 2004 Generation-Skipping Trust, the Steven M. Berkowitz 2004 Generation-Skipping Trust and the Abraham B. Berkowitz QTIP GST Trust; THE ESTATE OF GORDON MICHAEL BERKOWITZ, LILYAN AND ABRAHAM BERKOWITZ FAMILY LLC; LILFAM LLC; LILYAN BERKOWITZ TRUST; STEVEN M. BERKOWITZ TRUST; ABRAHAM B. BERKOWITZ QTIP GST TRUST; JAMES BERKOWITZ 2004 GENERATION-SKIPPING TRUST; JAMES L. BERKOWITZ IRREVOCABLE TRUST; GORDON MICHAEL BERKOWITZ 2004 GENERATION-SKIPPING TRUST; GORDON MICHAEL BERKOWITZ IRREVOCABLE TRUST; GORDON MICHAEL BERKOWITZ REVOCABLE TRUST; STEVEN M. BERKOWITZ 2004 GENERATION SKIPPING TRUST; STEVEN M. BERKOWITZ IRREVOCABLE TRUST; GORDON MICHAEL BERKOWITZ FAMILY TRUST; and GORDON MICHAEL BERKOWITZ FAMILY TRUST (EXEMPT),

Defendants.